

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF WEST VIRGINIA  
BLUEFIELD

GRANT THORNTON, LLP,

Plaintiff,

v.

CIVIL ACTION NO. 1:00-0655

FEDERAL DEPOSIT INSURANCE  
CORPORATION,

Defendant;

and

FEDERAL DEPOSIT INSURANCE  
CORPORATION,

Plaintiff,

v.

CIVIL ACTION NO. 1:03-2129

GRANT THORNTON, LLP,

Defendant;

and

GARY ELLIS,

Plaintiff,

v.

CIVIL ACTION NO. 1:04-0043

GRANT THORNTON, LLP,

Defendant.

**MEMORANDUM OPINION AND ORDER**

The court filed its Findings of Fact and Conclusions of Law today in these consolidated civil actions and delayed entry of judgment against defendant Grant Thornton pending determination of the amount, if any, of a credit to be allowed for the FDIC's

settlement with Kutak Rock. Since the issue of the credit has no bearing on the claim of Gary Ellis, the court perceives no reason why judgment should not be entered on Ellis' claim.

Therefore, it is ORDERED that the claim of Gary Ellis against Grant Thornton, Civil Action No. 1:04-0043, be deconsolidated and severed from Civil Action No. 1:00-0655 and Civil Action No. 1:03-2129 so that judgment may be entered upon the claim of Gary Ellis without further delay.

The Clerk is directed to send a copy of this Memorandum Opinion and Order to counsel of record.

**IT IS SO ORDERED** this 14th day of March, 2007.

ENTER:

A handwritten signature in dark ink, appearing to read "David A. Faber", is written over a horizontal line.

David A. Faber  
Chief Judge